

## Summary of Appropriations and Revenues

### **APPROPRIATIONS & OTHER EXPENDITURES**

Total Appropriations of Town Meeting	\$15,969,590.00
Cherry Sheet Offsets	5,691.00
Other	32,975.00
State and County Charges	47,086.00
Allowance for Abatements & Exemptions	91,528.74

**TOTAL** **\$16,146,870.74**

### **ANTICIPATED REVENUES**

*Property Tax Levy* **\$11,113,273.74**

*State Distributions – Education*

Chapter 70 -0-

*State Distributions - General Government*

State Aid	688,398.00
Veterans Benefits	50,505.00
Exemption Reimbursements	38,230.00
State Owned Land	64,260.00
Public Libraries	5,691.00

*Local-Non-property Tax Revenues (anticipated)*

Motor Vehicle Excise	683,400.00
Other Excise	2,203.00
Penalties & Interest on Taxes & Excises	128,078.00
Payment in Lieu of Taxes	96,345.00
Other Charges for Services	310,483.00
Fees	86,200.00
Licenses and Permits	116,100.00
Fines and Forfeits	30,338.00
Investment Income	6,750.00
Miscellaneous Recurring	32,700.00
Miscellaneous Non-Recurring	45,064.00

*Other*

Enterprise Funds	1,614,856.00
Free Cash	273,527.00
Other Available Funds	760,514.00

**TOTAL REVENUES** **\$16,146,870.74**

## How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
General Government Salaries	5.19	691,796
Municipal Buildings	1.38	184,553
Police Department	8.00	1,066,416
Emergency Dispatch	1.92	255,452
Fire Protection	4.47	595,464
Inspectional Services	0.61	81,148
Animal Control	0.23	30,600
Schools	51.57	6,877,143
DPW/Snow & Ice	6.36	848,702
Health/Human Services	1.03	137,530
Library	1.43	190,229
Parks & Recreation Committee	0.06	8,430
Debt Service	6.98	930,471
Employee Insurance Benefits	8.87	1,183,502
Non-Departmental Expenses	0.67	88,849
Historical Commission	0.01	2,000
IT Expenses	1.23	163,777
<b>TOTAL TO BE SPENT</b>	<b>100.00%</b>	<b>\$13,336,062</b>

## Approximate Cost of Services to the Average Homeowner

TOWN SERVICE	AVERAGE TAXES
General Government Salaries	207.33
Municipal Buildings	55.31
Police Department	319.60
Emergency Dispatch	76.56
Fire Protection	178.46
Inspectional Services	24.32
Animal Control	9.17
Schools	2,061.08
DPW/Snow & Ice	254.36
Health/Human Services	41.22
Library	57.01
Parks & Recreation Committee	2.53
Debt Service	278.86
Employee Insurance Benefits	354.69
Non-Departmental Expenses	26.63
Historical Commission	0.60
IT Expenses	49.08
<b>TOTAL AVERAGE TAX BILL</b>	<b>\$3,996.81</b>
(Based on an average valuation of \$201,554)	

Compliments of  
The Ashburnham Board of Assessors  
32 Main Street  
Ashburnham, MA 01430

# Town of Ashburnham Valuation and Tax Summary Fiscal Year 2014



Prepared by the Board of Assessors

Donna Burton, Chairperson  
Walter Harrington, Member  
Jeffrey Perkins, Member  
Harald M. Scheid – Regional Tax Assessor  
Linda Couture – Associate Assessor  
Donna Burton – Administrative Assistant/Assessor

## THE ROLE OF ASSESSORS IN MUNICIPAL FINANCE

In Massachusetts, assessors are either appointed or elected to three-year terms. The assessors' primary responsibility is to value all real estate and personal property subject to taxation. Assessed valuations are based on "full and fair cash value" as of the January 1<sup>st</sup> preceding each fiscal year.

In order to maintain assessments at or near market value, the assessors' regularly compare property valuations with the selling prices of properties that have sold. Assessment-to-sale ratio statistics are analyzed to determine the median assessment level, as well as, assessment uniformity.

No valuation methodology can accurately predict what a property will sell for. A secondary and perhaps more important role of the Board of Assessors is to generate equitable assessments. To that end we continually strive to maintain an accurate property database and refine valuation tables and formulas that yield both equitable and explainable assessments.

## ABATEMENTS

All taxpayers have the right to file for an abatement of their taxes if they believe that their property has not been fairly valued.

Information regarding applications and deadlines to file for abatements are printed on tax bills, or can also be obtained by calling the Assessors' Office at 978-827-4100 ext. 111. Applicants should present compelling evidence to support a claim of overvaluation.

Applications for abatements are due on or before the due date for payment of the 3<sup>rd</sup> quarter bill (February 1, 2014). Mailed applications must be postmarked no later than February 1, 2014.

## EXEMPTIONS

An exemption releases an individual from the requirement to pay all or a part of their property tax obligation. Exemptions are available to those individuals that meet the various requirements in the following categories:

- Elderly
- Blind
- Minor children of police/firefighters killed in the line of duty
- Disabled Veteran
- Widows or Widowers
- Orphaned Minor Children

Applications for personal exemptions are due on December 15<sup>th</sup>, or within ninety days of the mailing of the 3<sup>rd</sup> quarter bill (March 30, 2014).

## APPEALS

If you are not satisfied with the action taken by the Board of Assessors office regarding your request for abatement or exemption, you have the right to appeal to the State Appellate Tax Board, 100 Cambridge St. Boston, MA 02204 (617-727-3100).

## Valuations by Property Class

<u>Property Class</u>	<u>Accts</u>	<u>Valuation</u>
Mixed Use	14	3,936,175
Single Family Homes	2,395	482,721,599
Condominiums	22	985,100
Mobile Homes and Other Res	45	8,678,700
Two Family Homes	37	6,570,000
Three Family Homes	6	1,329,000
Apartments 4 - 8 Units	4	1,336,600
Vacant Land	1,005	32,001,600
Commercial	39	8,684,000
Industrial	28	4,261,200
Personal Property	350	7,837,245
Forest Lands - Chapter 61	50	241,800
Agricultural - Chapter 61A	18	391,400
Recreational - Chapter 61B	32	1,452,900
<b>TOTAL TAXABLE</b>	<b>4,045</b>	<b>\$560,427,319</b>
Exempt Properties		\$97,106,900
<b>TOTAL TAXABLE &amp; EXEMPT</b>		<b>\$657,534,219</b>

## History of Valuations, Tax Rates, and Levies

<u>Fiscal Year</u>	<u>Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2014	560,427,319	19.83	11,113,274
2013	572,781,675	18.85	10,796,935
2012	575,771,428	18.34	10,559,648
2011	606,776,865	17.15	10,406,223
2010	627,539,382	16.15	10,134,761
2009	691,016,094	13.88	9,591,303
2008	669,584,735	12.93	8,657,731
2007	660,244,905	13.00	8,583,184
2006	625,403,918	12.76	7,980,154
2005	559,678,668	13.56	7,589,243
2004	481,484,195	13.32	6,413,369